



W.P.Nos.14586, 14622 & 14625 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14586, 14622 and 14625 of 2022

and

W.M.P.Nos.13784, 13823, 13828, 13830, 13834 and 13835 of 2022

Aasife & Brothers,
Represented by Former Director Mr.Y.Harris
No.325, Railway Station Road,
Alandur,
Chennai – 600 016.

... Petitioner in all W.Ps

Vs.

1.The State Tax Officer of Goods and Services,
Group VIII, Inspection – II,
Intelligence – II
PAPJM Buildings, Greams Road,
Chennai – 600 006.

2.The Joint Commissioner (State Tax) Intelligence – II,
Commercial Tax & GST,
PAPJM Building, Greams Road,
Chennai – 600 006.

... Respondents in all W.Ps



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Prayer in W.P.No.14586 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the file relating to the proceedings No.GSTIN/33ABRPH9649C1ZF/2019-20 dated 11.10.2021 of the respondent-1 and quash the same.

Prayer in W.P.No.14622 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the file relating to the proceedings No.GSTIN/33ABRPH9649C1ZF/2018-19 dated 11.10.2021 of the respondent-1 and quash the same.

Prayer in W.P.No.14625 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the file relating to the proceedings No.GSTIN/33ABRPH9649C1ZF/2017-18 dated 11.10.2021 of the respondent-1 and quash the same.

For Petitioner : Mr.S.Senthil Nathan
(in all W.Ps)

For Respondents : Mr.C.Harsharaj
(in all W.Ps) Additional Government Pleader



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COMMON ORDER

In these Writ Petitions, the petitioner has challenged the respective Assessment Orders all dated 11.10.2021 passed for the Assessment Years 2017-2018, 2018-2019 and 2019-2020. The respective impugned order precedes Show Cause Notices have been passed under Section 63 of the respective GST enactments. The petitioner has filed these Writ Petitions long after the expiry of period of limitation prescribed under Section 107 of the respective GST enactments as per the decision of the Hon'ble Supreme Court in the case of Balcksmith's, such Writ Petition are also not to be entertained.

2. However, this Court has been granted relief to the assessee, particularly, when the orders were passed during the period when the country was under lockdown due to the outbreak of Covid – 19 pandemic, a uniform practice has been followed by subjecting the petitioner.

3. Under such circumstances, the petitioner shall deposit 25% of the disputed tax. Therefore, I see no reasons to take a different stand in



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these cases. Under these circumstances, the impugned orders are quashed and the cases are remitted back to the respondents subject to the petitioner depositing 25% of the disputed tax within a period of 60 days from the date of receipt of a copy of this order. The impugned order shall stands quashed shall be treated as addendum to the Show Cause Notice already issued to the petitioner. The petitioner shall file a reply within a period of 90 days from the date of receipt of a copy of this order. The respondents shall endeavour to pass a final order on merits and in accordance with law within a period of 30 days thereafter. Needless to state, the petitioner shall be heard before final orders are passed.

4. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

05.12.2024

Index: Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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